



# Fond du Lac County

JULIE HUNDERTMARK, COUNTY TREASURER  
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City/County Government Center  
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Fond du Lac, WI 54936-1515

## 2012 Annual Report

### Department Overview:

The County Treasurer is the custodian for money coming to the county, and money which by statute or county ordinance are directed to be paid to the treasurer. Money received through the courts, including fines, forfeitures, assessments, surcharges and court fees, are apportioned by the Treasurer according to law. Other county departments initially receiving money also turn over the collections to the Treasurer for proper distribution.

On proper authorization, the Treasurer pays out all money belonging to the county, on order of the County Board, signed by the clerk and countersigned by the chairperson. Accurate records of receipts and expenditures are maintained of all money which comes into the treasurer's office.

The Treasurer must maintain a sufficient cash flow at all times and evaluate investment opportunities of county funds not immediately needed. The Treasurer must also ensure sound management of public funds and maintain security while achieving maximum return.

With respect to property taxes, the County Treasurer's Office provides services to clerks and treasurers of the taxation districts by providing summary reports, tax rolls and preparing real estate and personal property tax bills, on an annual basis. In addition has entered an agreement with the City of Fond du Lac and the Village of North Fond du Lac, as its agent, for processing the collection of first and full payments of real estate property tax, special assessments, special taxes and special charges. The remaining taxation district treasurers collect the first installments at the municipal level. The County Treasurer's Office collects the postponed real estate and delinquent property taxes for 33 municipalities.

An initial settlement with local treasurers is made for their respective portions of the total taxes levied by January 15, February 20, and the final settlement by August 20. The County pays the municipalities 100% of what they have levied, even if the taxes have not been collected.

Unpaid real estate taxes constitute a lien against a given property. Delinquent notices and In-Rem foreclosure proceedings are the result of such delinquencies and steps are taken to acquire title to the property. The parcels are subsequently sold and the delinquent taxes and collection costs are retained by the County. Remaining profits from homestead property are returned to the former homeowner.

## **2012 In Review:**

Following are annual reports summarizing a financial, investment, collection summary for the year of 2012 and comparison year 2011. The Treasurer's Office continued to work with departments to increase online banking service through ACH (Automated Clearing House) and ETF (Electric Funds Transfer) transactions. The banking contract was renewed and revisions were made to add eleven accounts to contract which will allow better treasury management, lower analysis charges and higher interest rates for Fond du Lac County. Interest rates on investments continued to be low for 2012 but interest earned on all investments was up slightly from 2011.

Upgrades were made to the existing tax collection system including the creation of additional lottery and gaming credit settlement reports. These reports improved the efficiency of the lottery and gaming settlement process. A tax overpayment report was created which eliminated the need to process tax overpayment receipts in two separate systems. The Treasurer's office was processing roughly 760 tax overpayments, in a two week timeframe, that amounted to 1,520 receipts. This report has increased efficiency with the tax payment process, allowing the office to process the receipts in the tax collection system, generating a report and eliminating the need to process the detail in a secondary system and in turn allowed our office to operate smoother during the most hectic time of the year.

On September 1, 2012, the Treasurer's Office issued 1,844 tax certificates. Initially the foreclosure list included 248 parcels. The Office is in the process of completing the foreclosure process for 2009 delinquent taxes.

The initial foreclosure process for delinquent 2008 taxes began on September 1, 2011. The list included 233 parcels. The Treasurer and staff dedicated a considerable amount of time to working with the delinquent tax foreclosure properties and property owners. On July 6, 2012, the County was granted title, through the Courts, to 14 properties. Subsequent to the final judgment, the Treasurer's Office worked with two of the former owners, making it possible for them to successfully repurchase their property by using the County's Homestead Repurchase Ordinance. This Ordinance requires the former owners to pay all of the taxes, interest and penalties that are due to the County. The remaining parcels were advertised. Fond du Lac County sold 13 properties and 7 properties currently are available for purchase.

Our office will continue to look for ways to cut costs and improve the quality of services provided to the taxpayers of Fond du Lac County.

Respectfully submitted,

Julie Hundertmark  
Fond du Lac County Treasurer

## FINANCIAL SUMMARY

<u>GENERAL CHECKING ACCOUNT</u>	<u>2012</u>	<u>2011</u>
Beginning Balance	\$ 48,146,683.09	\$ 12,475,469.34
Total Receipts	189,650,920.55	213,407,372.82
Total Disbursements	<u>(215,002,245.97)</u>	<u>(177,736,159.07)</u>
Ending Balance	22,795,357.67 *	48,146,683.09 *
<u>PETTY CASH</u>		
Ending Balance	1,000.00	1,000.00
<u>LOCAL GOVERNMENT INVESTMENT POOL</u>		
Ending Balance	6,438,456.08	6,146,966.52
<u>SAVINGS ACCOUNTS</u>		
Ending Balance	14,879.76	14,857.44
<u>CERTIFICATES OF DEPOSIT</u>		
Ending Balance	5,951,989.44	5,805,523.97
<u>MONEY MARKET ACCOUNTS</u>		
Ending Balance	<u>588,682.56</u>	<u>587,110.80</u>
<b>TOTAL TREASURER'S CASH</b>	<b>\$ 35,790,365.51 *</b>	<b>\$ 60,702,141.82 *</b>

## SUMMARY OF INTEREST EARNED ON ALL INVESTMENTS

<u>INVESTMENT ACCOUNTS – GENERAL</u>	<u>2012</u>	<u>2011</u>
Local Government Investment Pool	\$ 14,967.48	\$ 14,219.86
Checking Account	58,944.75 *	38,457.57 *
Certificates of Deposit	73,186.88	56,859.63
Sheriff Canine Trust Fund	-	577.94
Money Markets	1,594.08	3,419.21
Passbook Account - Nutrition	<u>7.93</u>	<u>4.34</u>
<b>TOTAL</b>	<b>\$ 148,701.12</b>	<b>\$ 113,538.55</b>

\*Interest Earned Net of Service Charges

## LIST OF INVESTMENTS

### LOCAL GOVERNMENT INVESTMENT POOL ACCOUNTS

General Account	\$ 6,438,456.08
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BALANCE AS OF 12/31/12	\$ 6,438,456.08
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### CERTIFICATES OF DEPOSIT

### INTEREST RATE

### AMOUNT

American Bank	0.90%	500,000.00
Bank of Fond du Lac	0.60%	500,000.00
Bank Mutual - Sheriff	0.90%	50,577.94
Bank of Oakfield	1.35%	650,000.00
BMO HARRIS BANK (M & I Bank)	0.30%	500,000.00
Citizens Community Federal	2.50%	500,000.00
Fox Valley Savings	0.80%	500,000.00
Hometown Bank	1.50%	500,000.00
Horicon Bank	0.35%	500,000.00
Marine Credit Union	0.85%	251,411.50
National Bank of Waupun	0.61%	500,000.00
National Exchange Bank & Trust	0.41%	500,000.00
National Exchange Bank & Trust	0.76%	500,000.00

TOTAL INVESTED	\$ 5,951,989.44
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### SAVINGS ACCOUNTS

Marine Credit Union	28.64
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Wells Fargo Bank	14,851.12
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BALANCE AS OF 12/31/12	\$ 14,879.76
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### MONEY MARKET ACCOUNTS

Bank Mutual	506,226.21
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National Exchange Bank & Trust	
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DSS COP Risk Reserve	82,456.35
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BALANCE AS OF 12/31/12	\$ 588,682.56
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**SUMMARY OF  
REAL ESTATE TAX COLLECTION  
2011 TAX YEAR AND COMPARISON YEAR 2010**

	<u>COLLECTION YEAR 2012</u>	<u>COLLECTION YEAR 2011</u>
Delinquent Real Estate Taxes*	\$ 5,114,792.30	\$ 5,028,400.68
Postponed Real Estate Taxes*	25,545,218.01	26,127,188.12
Less Payments & Adjustments	<u>(28,902,960.79)</u>	<u>(29,262,514.12)</u>
<b>TOTAL</b>	<b>\$ 1,757,049.52</b>	<b>\$ 1,893,074.68</b>

**SUMMARY OF  
SPECIALS COLLECTION  
2011 TAX YEAR AND COMPARISON YEAR 2010**

	<u>COLLECTION YEAR 2012</u>	<u>COLLECTION YEAR 2011</u>
Specials in Trust*	\$ 560,500.54	\$ 371,160.20
Less Payments & Adjustments	<u>(301,514.75)</u>	<u>(240,160.86)</u>
<b>TOTAL</b>	<b>\$ 258,985.79</b>	<b>\$ 130,999.34</b>

\* Balance after February Settlement

**SUMMARY OF REAL ESTATE TAX COLLECTION  
ALL YEARS**

	<u>2012</u>	<u>2011</u>
Delinquent Real Estate Taxes - Jan 1	\$ 2,795,038.83	\$ 2,437,593.96
Plus Current Year Real Estate - Sept 1	2,965,404.22	3,488,203.37
Less Payments & Adjustments	<u>(2,947,621.77) *</u>	<u>(3,130,758.50) *</u>
<b>OUTSTANDING REAL ESTATE TAXES</b>	<b>\$ 2,812,821.28</b>	<b>\$ 2,795,038.83</b>

**SUMMARY OF SPECIALS COLLECTED  
ALL YEARS**

	<u>2012</u>	<u>2011</u>
Specials - Jan 1	\$ 252,853.49	\$ 225,144.14
Plus Current Year Specials - Sept 1	334,368.72	219,949.61
Less Payments & Adjustments	<u>(253,642.25) *</u>	<u>(192,240.26) *</u>
<b>OUTSTANDING SPECIALS</b>	<b>\$ 333,579.96</b>	<b>\$ 252,853.49</b>

**SUMMARY OF INTEREST AND PENALTY COLLECTED  
ALL YEARS**

	<u>2012</u>	<u>2011</u>
Interest on Delinquent Taxes	554,254.20	566,011.51
Interest on Delinquent Specials	\$ 40,978.03 **	\$ 32,025.49 **
Penalty on Delinquent Taxes and Specials	<u>296,360.79 ***</u>	<u>297,560.93 ***</u>
<b>TOTAL</b>	<b>\$ 296,360.79</b>	<b>\$ 297,560.93</b>

\*Does not include interest and penalty

\*\*All interest revenue on Specials was returned to the Taxing District

\*\*\* All penalty revenue on Specials is retained  
by Fond du Lac County, as per Resolution No. 107-88, effective 11-11-88.

## OUTSTANDING REAL ESTATE TAXES

<u>MUNICIPALITY</u>	<u>12/31/2012</u>	<u>12/31/2011</u>	<u>(INCREASE) DECREASE</u>
Town of Alto	\$ 13,587.52	\$ 6,855.52	\$ (6,732.00)
Town of Ashford	41,992.13	68,075.92	26,083.79
Town of Auburn	59,251.89	50,389.78	(8,862.11)
Town of Byron	66,548.41	43,229.05	(23,319.36)
Town of Calumet	38,586.26	48,755.34	10,169.08
Town of Eden	10,533.53	6,592.32	(3,941.21)
Town of Eldorado	55,644.48	59,448.09	3,803.61
Town of Empire	40,667.81	60,600.80	19,932.99
Town of Fond du Lac	139,726.31	133,692.08	(6,034.23)
Town of Forest	18,318.27	16,984.05	(1,334.22)
Town of Friendship	29,879.00	46,585.73	16,706.73
Town of Lamartine	60,450.15	46,053.28	(14,396.87)
Town of Marshfield	18,892.69	10,935.23	(7,957.46)
Town of Metomen	14,885.11	20,537.30	5,652.19
Town of Oakfield	37,201.40	26,478.69	(10,722.71)
Town of Osceola	40,323.69	31,423.98	(8,899.71)
Town of Ripon	57,943.23	56,964.87	(978.36)
Town of Rosendale	4,945.12	3,738.87	(1,206.25)
Town of Springvale	9,850.06	15,065.02	5,214.96
Town of Taycheedah	63,512.87	58,714.55	(4,798.32)
Town of Waupun	16,268.51	19,695.19	3,426.68
 Village of Brandon	 8,399.22	 7,958.77	 (440.45)
Village of Campbellsport	47,552.57	46,311.94	(1,240.63)
Village of Eden	2,387.11	512.46	(1,874.65)
Village of Fairwater	-	1,086.89	1,086.89
Village of Mt. Calvary	7,088.11	9,427.75	2,339.64
Village of North Fond du Lac	55,818.21	60,026.87	4,208.66
Village of Oakfield	16,182.72	13,741.18	(2,441.54)
Village of Rosendale	12,992.63	24,145.82	11,153.19
Village of St. Cloud	133.58	-	(133.58)
 City of Fond du Lac	 1,393,486.41	 1,441,102.47	 47,616.06
City of Ripon	377,076.00	256,712.26	(120,363.74)
City of Waupun	52,696.28	103,196.76	50,500.48
 <b>TOTAL</b>	 <b>\$ 2,812,821.28</b>	 <b>\$ 2,795,038.83</b>	 <b>\$ (17,782.45)</b>



## OUTSTANDING SPECIALS

<u>MUNICIPALITY</u>	<u>12/31/2012</u>	<u>12/31/2011</u>	<u>(INCREASE) DECREASE</u>
Town of Alto	10.00	5.00	(5.00)
Town of Ashford	45.00	60.00	15.00
Town of Auburn	85.00	45.00	(40.00)
Town of Byron	824.83	784.43	(40.40)
Town of Calumet	1,156.48	458.41	(698.07)
Town of Eden	25.00	15.00	(10.00)
Town of Eldorado	2,938.92	1,966.92	(972.00)
Town of Empire	413.50	1,310.62	897.12
Town of Fond du Lac	22,816.66	56,784.65	33,967.99
Town of Forest	105.00	45.00	(60.00)
Town of Friendship	4,115.10	3,778.17	(336.93)
Town of Lamartine	2,150.06	1,416.00	(734.06)
Town of Marshfield	535.00	5.00	(530.00)
Town of Metomen	25.00	25.00	-
Town of Oakfield	15.00	15.00	-
Town of Osceola	650.00	590.00	(60.00)
Town of Ripon	55.00	45.00	(10.00)
Town of Rosendale	15.00	5.00	(10.00)
Town of Springvale	501.95	856.57	354.62
Town of Taycheedah	6,324.78	1,787.97	(4,536.81)
Town of Waupun	30.00	20.00	(10.00)
Village of Brandon	211.44	211.44	-
Village of Campbellsport	359.59	360.26	0.67
Village of Eden	378.00	-	(378.00)
Village of Fairwater	-	-	-
Village of Mt. Calvary	156.22	729.11	572.89
Village of North Fond du Lac	10,152.43	12,552.99	2,400.56
Village of Oakfield	825.00	12,929.55	12,104.55
Village of Rosendale	2,142.56	4,063.76	1,921.20
Village of St. Cloud	25.00	-	(25.00)
City of Fond du Lac	253,009.64	137,964.67	(115,044.97)
City of Ripon	21,109.60	3,207.38	(17,902.22)
City of Waupun	2,373.20	10,815.59	8,442.39
<b>TOTALS</b>	<b>333,579.96</b>	<b>252,853.49</b>	<b>\$ (80,726.47)</b>



**SUMMARY OF UNCOLLECTED REAL ESTATE TAXES  
CURRENT TAX YEAR**

<b><u>TAX YEAR</u></b>	<b><u>REAL ESTATE TAX LEVY</u></b>	<b><u>UNCOLLECTED REAL ESTATE YEAR END</u></b>	<b><u>% OF UNCOLLECTED REAL ESTATE TOTAL TAX LEVY</u></b>
2012	160,176,409	In process of collection	
2011	156,387,386	1,757,050	1.12%
2010	155,330,734	1,893,075	1.22%
2009	148,337,866	1,643,770	1.11%
2008	140,245,771	1,409,049	1.00%
2007	132,581,539	1,147,651	0.87%
2006	120,248,567	1,044,369	0.87%
2005	122,761,805	1,066,124	0.87%
2004	112,901,532	1,021,117	0.90%
2003	107,719,756	1,026,055	0.95%

**SUMMARY OF UNCOLLECTED REAL ESTATE TAXES AND SPECIALS  
ALL YEARS**

<b><u>TAX YEAR</u></b>	<b><u>UNCOLLECTED REAL ESTATE YEAR END</u></b>	<b><u>UNCOLLECTED SPECIALS YEAR END</u></b>	<b><u>TOAL UNCOLLECTED YEAR END</u></b>
2012	2,812,821	333,580	3,146,401
2011	2,795,039	252,853	3,047,892
2010	2,437,594	225,144	2,662,738
2009	2,147,194	193,328	2,340,522
2008	1,821,751	152,021	1,973,772
2007	1,846,198	151,393	1,997,591
2006	1,793,235	115,881	1,909,116
2005	1,706,985	107,444	1,814,429
2004	1,677,602	111,449	1,789,051
2003	1,596,923	110,616	1,707,539

## CERTIFICATE AND FORECLOSURE SUMMARY

<u>TAX YEAR</u>	<u>CERTIFICATES ISSUED</u>	<u>IN-REM FORECLOSURE NO.</u>	<u>INITIAL NO. OF FORECLOSURE PROPERTIES</u>
2011	1844		
2010	2080		
2009	2051	43	248
2008	1845	42	233
2007	1684	41	221
2006	1409	40	179
2005	1591	40	82
2004	1743	39	130
2003	1789	39	83
2002	1906	38	96
2001	1910	38	52
2000	1924	37	

<u>JUDGMENT YEAR</u>		<u>PROPERTIES GRANTED TO COUNTY</u>	<u>PROPERTIES SOLD</u>	<u>HOMESTEAD PROPERTY REPURCHASES</u>
2013				
2012		14	13	2
2011		6	10	0
2010	*	11	8	1
2009	*	6	4	0
2008	*	15	8	3
2007		0	0	0
2006		6	3	2
2005		0	1	0
2004		7	1	0

\* Foreclosure included two years